

GSA FLASH FTR ADVISORY

FEDERAL TRAVEL REGULATION ADVANCE NOTICE

2001 RELOCATION INCOME TAX ALLOWANCE (RITA) TAX TABLES

In light of the many questions regarding this Advance Notice posted April 9, 2001, GSA is issuing this revised notice dated April 10, 2001. As you are aware the "New Administration" placed a "Moratorium" on all Amendments, Interim, and Final rules for publication in the Federal Register. To date, the Official RITA tax tables have been placed on a "Priority 1 List" for publication. GSA anticipates that once the new Administrator comes on board, the RITA tax tables will be reviewed and officially published in the Federal Register.

In the meantime, the following is a GSA "Advance Notice" of the Proposed RITA tax tables. These tables are for informational purposes only. Agencies (at their discretion) may choose to utilize the proposed tables in lieu of the soon to be published official RITA tax tables. (Caution: The final RITA tax tables may contain changes different from the proposed tables.)

If you should have any questions, please email Calvin Pittman at calvin.pittman@gsa.gov.

Appendix A to Part 302-11—Federal Tax Tables For RIT Allowance

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Federal Marginal Tax Rates by Earned Income Level and Filing Status—Tax Year 2000

The following table is to be used to determine the Federal marginal tax rate for Year 1 for computation of the RIT allowance as prescribed in §302-11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar year 2000.

Marginal Tax Rate	Single Taxpayer		Heads of Household		Married Filing Jointly/Qualifying Widows & Widowers		Married Filing Separately	
	Over	But Not Over	Over	But Not Over	Over	But Not Over	Over	But Not Over
15	\$ 7,417	\$ 34,638	\$ 13,375	\$ 49,734	\$ 17,421	\$ 63,297	\$ 8,603	\$ 31,342
28	\$ 34,638	\$ 75,764	\$ 49,734	\$ 113,413	\$ 63,297	\$ 131,334	\$ 31,342	\$ 63,448
31	\$ 75,764	\$ 148,990	\$ 113,413	\$ 180,742	\$ 131,334	\$ 189,826	\$ 63,448	\$ 99,219
36	\$ 148,990	\$ 306,111	\$ 180,742	\$ 326,450	\$ 189,826	\$ 315,957	\$ 99,219	\$ 170,524
39.6	\$ 306,111	---	\$ 326,450	---	\$ 315,957	---	\$ 170,524	---

Appendix B to Part 302-11—State Tax Tables For RIT Allowance

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State Marginal Tax Rates by Earned Income Level—Tax Year 2000

The following table is to be used to determine the State marginal tax rates for calculation of the RIT allowance as prescribed in §302-11.8(e)(2). This table is to be used for employees who received covered taxable reimbursements during calendar year 2000.

Marginal tax rates (stated in percents) for the earned income amounts specified in each column. ^{1,2}				
State (or District)	\$20,000-\$24,999	\$25,000-\$49,999	\$50,000-\$74,999	\$75,000 & Over
Alabama	5	5	5	5
Alaska	0	0	0	0

Arizona	2.87	3.2	3.74	5.04
Arkansas	4.5	7	7	7
If single status ³	6	7	7	7
California	2	4	8	9.3
If single status ³	4	8	8	9.3
Colorado	4.75	4.75	4.75	4.75
Connecticut	4.5	4.5	4.5	4.5
Delaware	5.2	5.95	6.4	6.4
District of Columbia	8	9.5	9.5	9.5
Florida	0	0	0	0
Georgia	6	6	6	6
Hawaii	7.2	8.2	8.75	8.75
If single status ³	8.2	8.75	8.75	8.75
Idaho	7.8	8.2	8.2	8.2
Illinois	3	3	3	3
Indiana	3.4	3.4	3.4	3.4
Iowa	6.48	7.92	8.98	8.98
If single status ³	6.8	7.92	8.98	8.98
Kansas	3.5	6.25	6.25	6.45
If single status ³	6.25	6.45	6.45	6.45
Kentucky	6	6	6	6
Louisiana	2	4	4	6
If single status ³	4	4	6	6
Maine	4.5	7	8.5	8.5
If single status ³	7	8.5	8.5	8.5
Maryland	4.85	4.85	4.85	4.85
Massachusetts	5.95	5.95	5.95	5.95
Michigan	4.4	4.4	4.4	4.4
Minnesota	5.5	7.25	7.25	8
If single status ³	7.25	7.25	8	8
Mississippi	5	5	5	5
Missouri	6	6	6	6
Montana	9	10	11	11
Nebraska	3.65	5.24	6.99	6.99
If single status ³	5.24	6.99	6.99	6.99
Nevada	0	0	0	0
New Hampshire	0	0	0	0
New Jersey	1.4	1.75	2.45	6.37
If single status ³	1.4	3.5	5.525	6.37
New Mexico	3.2	6	7.1	8.2

If single status ³	6	7.1	7.9	8.2
New York	4	5.25	6.85	6.85
If single status ³	5.25	6.85	6.85	6.85
North Carolina	6	7	7	7.75
North Dakota	6.67	9.33	12	12
If single status ³	8	10.67	12	12
Ohio	3.580	4.295	5.012	7.228
Oklahoma	5	6.75	6.75	6.75
If single status ³	6.75	6.75	6.75	6.75
Oregon	9	9	9	9
Pennsylvania	2.8	2.8	2.8	2.8
Rhode Island ⁴	26.5	26.5	26.5	26.5
South Carolina	7	7	7	7
South Dakota	0	0	0	0
Tennessee	0	0	0	0
Texas	0	0	0	0
Utah	7	7	7	7
Vermont ⁵	25	25	25	25
Virginia	5	5.75	5.75	5.75
Washington	0	0	0	0
West Virginia	4	4.5	6	6.5
Wisconsin	6.37	6.77	6.77	6.77
Wyoming	0	0	0	0

1 Earned income amounts that fall between the income brackets shown in this table (e.g., \$24,999.45, \$49,999.75) should be rounded to the nearest dollar to determine the marginal tax rate to be used in calculating the RIT allowance.

2 If the earned income amount is less than the lowest income bracket shown in this table, the employing agency shall establish an appropriate marginal tax rate as provided in §302-11.8(e)(2)(ii).

3 This rate applies only to those individuals certifying that they will file under a single status within the States where they will pay income taxes. All other taxpayers, regardless of filing status, will use the other rate shown.

4 The income tax rate for Rhode Island is 26.5 percent of Federal income tax liability for all employees. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in §302-11.8(e)(2)(iii).

5 The income tax rate for Vermont is 25 percent of Federal income tax liability for all employees. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in §302-11.8(e)(2)(iii).

Appendix C to Part 302-11—Federal Tax Tables For RIT Allowance—Year 2

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**Federal Marginal Tax Rates by Earned Income
Level and Filing Status—Tax Year 2001**

The following table is to be used to determine the Federal marginal tax rate for Year 2 for computation of the RIT allowance as prescribed in §302-11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar years 1991, 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999 or 2000.

Marginal Tax Rate	Single Taxpayer		Heads of Household		Married Filing Jointly/Qualifying Widows & Widowers		Married Filing Separately	
	Over	But Not Over	Over	But Not Over	Over	But Not Over	Over	But Not Over
15	\$ 7,582	\$ 35,363	\$ 13,905	\$ 51,016	\$ 18,061	\$ 65,011	\$ 8,742	\$ 32,028
28	\$ 35,363	\$ 77,472	\$ 51,016	\$ 116,612	\$ 65,011	\$ 133,818	\$ 32,028	\$ 65,470
31	\$ 77,472	\$ 154,524	\$ 116,612	\$ 180,660	\$ 133,818	\$ 193,566	\$ 65,470	\$ 99,363
36	\$ 154,524	\$ 317,548	\$ 180,660	\$ 324,522	\$ 193,566	\$ 323,455	\$ 99,363	\$ 169,100
39.6	\$ 317,548	---	\$ 324,522	---	\$ 323,455	---	\$ 169,100	---

Appendix D to Part 302-11—Puerto Rico Tax Tables for RIT Allowance

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Puerto Rico Marginal Tax Rates by Earned Income Level—Tax Year 2000
The following table is to be used to determine the Puerto Rico marginal tax rate for computation of the RIT allowance as prescribed in §302-11.8(e)(4)(i).

Marginal Tax Rate	Single Filing Status		Any Other Filing Status	
	Over	But Not Over	Over	But Not Over
11	----	----	----	\$25,000
16.5	----	\$25,000	----	----
29.5	\$25,000	\$50,000	\$25,000	\$50,000
33	\$50,000	----	\$50,000	----